Illinois Department of Revenue

INFORMATIONAL BULLETIN

December 1989

+ DUPAGE COUNTY MOTOR FUEL TAX IMPOSED

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TO: RETAILERS OF +---+MOTOR FUEL IN DUPAGE COUNTY

WHEN DO I FILE AND PAY THIS TAX?

HOW DO I FILE IF I HAVE MORE THAN ONE SITE IN DUPAGE COUNTY?

We are sending you this You must file a County bulletin because your sales tax returns show that you make retail sales of motor fuel in DuPage County. Effective month following the January 1, 1990, you must collect the 4>-per- liability period is the gallon DuPage County motor fuel tax if you sell motor fuel at retail in DuPage County to buyers who will operate motor vehicles on public highways or operate recreational watercraft. This tax is file on a quarterly in addition to the existing sales and motor fuel taxes. The same persons who are exempt from paying sales tax are exempt from this tax.

Motor Fuel Tax Return, Form CMFT-1 (enclosed with this bulletin), on the last day of the liability period. Your same for this tax as it is for sales tax (Retailers' Occupation Tax). That is, if you file on a monthly basis, your January return and tax are due by February 28. If you basis, your firstquarter return and tax are due by April 30. If you file on an annual basis, your 1990 return and tax are due by January 31, 1991.

If you have more than one business site from which you make retail sales of motor fuel in DuPage County, you must report the sales from each site separately on a Multiple Site Form, CMFT-2.

QUESTIONS?

If you have questions or need additional information, you may call or write us at the phone numbers and address listed at the bottom of this bulletin.

If you do not sell motor fuel at retail in DuPage County, contact us at 217 782-2160.

FOR INFORMATION CALL: 1 800 732-8866 or

1 217 782-3336

WRITE: Illinois Department of Revenue

101 W. Jefferson St., P.O. Box 19044

Springfield, IL 62794-9044